



DECLARATION AND POWER OF ATTORNEY

As a below named inventor, I hereby declare that:

My residence, post office address and citizenship are stated below next to my name.

I believe I am an original, first, and joint inventor of the subject matter which is claimed and for which a patent is sought on the invention entitled:

DELIVERY SYSTEM FOR TOPICAL MEDICATIONS

the specification of which has been assigned U.S. Patent Application Serial No. 10/613,698 with a filing date of July 3, 2003.

I hereby state that I have reviewed and understand the contents of the above-identified specification, including the claims, as amended by any amendment referred to above.

I acknowledge the duty to disclose information which is material to the examination of this application in accordance with 37 CFR §1.56.

I hereby claim foreign priority benefits under 35 U.S.C. §119(a)-(d) or §365(b) of any foreign application(s) for patent or inventor's certificate, or §365(a) of any PCT international application which designated at least one country other than the United States, listed below and have also identified below any foreign application for patent or inventor's certificate or PCT International application having a filing date before that of the application on which priority is claimed:

PRIOR FOREIGN/PCT APPLICATION(S)

COUNTRY/OFFICE	APPLICATION NO.	DATE OF FILING	PRIORITY CLAIMED
None			<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/>
			<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/>

I hereby claim the benefit under 35 U.S.C. §119(e) of any United States Provisional application(s) listed below.

PROVISIONAL APPLICATION NUMBER	DATE OF FILING
None	

I hereby claim the benefit under 35 U.S.C. §120 of any United States application(s) or §365(c) of any PCT international application(s) designating the United States, listed below and, insofar as the subject matter of each of the claims of this application is not disclosed in the prior United States application in the manner provided by the first paragraph of 35 U.S.C. §112, I acknowledge the duty to disclose material information as defined in 37 CFR §1.56 which became available between the filing date of the prior application and the national or PCT international filing date of this application:

**PRIOR U.S. APPLICATIONS OR PCT INTERNATIONAL APPLICATIONS
DESIGNATING THE U.S. FOR BENEFIT UNDER 35 U.S.C. §120**

Application Serial No.	Date of Filing	Status (check one)		
		Patented	Pending	Abandoned
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

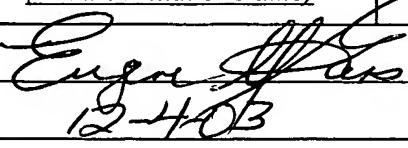
And I hereby appoint Louis M. Heidelberger, Reg. No. 27,899; John W. Goldschmidt, Jr., Reg. No. 34,828; William J. McNichol, Jr., Reg. No. 31,179; Maryellen Feehery, Reg. No. 44,677; Carl H. Pierce, Reg. No. 45,730; Nanda P.B.A. Kumar, Reg. No. 44,853; Thomas J. McWilliams, Reg. No. 44,930; Matthew J. Esserman, Reg. No. 41,536; Jonathan M. Darcy, Reg. No. 44,054; Todd A. Norton, Reg. No. 48,636; Edward F. Behm, Jr., Reg. No. 52,606; Frederick H. Colen, Reg. No. 28,061; Gene A. Tabachnick, Reg. No. 33,801; Maria N. Bernier, Reg. No. 37,433; Barry J. Coyne, Reg. No. 43,566; Kirsten R. Rydstrom, Reg. No. 38,603; Paul D. Bangor, Jr., Reg. No. 34,768; Charles H. Dougherty, Jr., Reg. No. 42,494; Robert D. Kucler, Reg. No. 45,908; Cheryl L. Gastineau, Reg. No. 39,469; Ian K. Samways, Reg. No. 36,664; James Dilmore, Reg. No. 51,618; Marc J. Farrell, Reg. No. 37,826; Stanley P. Fisher, Reg. No. 24,344; Juan Carlos A. Marquez, Reg. No. 34,072; Gerald Kiel, Reg. No. 25,116; Eugene Le Donne, Reg. No. 35,930; Jules Goldberg, Reg. No. 24,408; Lloyd McAulay, Reg. No. 20,423; Arthur Dresner, Reg. No. 24,403; William H. Dippert, Reg. No. 26,723; Stephen Chin, Reg. No. 39,938; Michael I. Wolfson, Reg. No. 24,750; Harry K. Ahn, Reg. No. 40,243; Daniel P. Lent, Reg. No. 44,867; and Mary E. Buckles, Reg. No. 31,907 of Reed Smith LLP as my attorneys or agents with full power of substitution and revocation, to prosecute this application and to transact all business in the Patent and Trademark Office connected therewith.

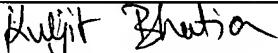
Address all correspondence to William J. McNichol, Jr., Esq., Reed Smith LLP, 2500 One Liberty Place, 1650 Market Street, Philadelphia, PA 19103. Address all telephone calls to **William J. McNichol, Jr.** (215)241-7950; telefax: (215)851-1420.

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code, and that such willful false statements may jeopardize the validity of the application or any patent issuing thereon.

FULL NAME OF SOLE OR FIRST INVENTOR		
<u>Bhiku</u> (Given Name)	<u>G.</u> (Middle Initial or Name)	<u>Patel</u> (Family or Last Name)
<i>Inventor's signature:</i>	<i>Bhiku G. Patel</i>	
<i>Date:</i>	<i>Nov. 24, '03</i>	
<i>Country of Citizenship:</i>	United States of America	
<i>Residence:</i>	Chandler	Arizona
	(City)	(State or Foreign Country)
<i>Post Office Address:</i>	2292 West Enfield Way, Chandler, Arizona 85248	

FULL NAME OF SECOND INVENTOR		
<u>Mohan</u> (Given Name)	<u>(Middle Initial or Name)</u>	<u>Vishnupad</u> (Family or Last Name)
<i>Inventor's signature:</i>		
<i>Date:</i>		
<i>Country of Citizenship:</i>	United States of America	
<i>Residence:</i>	Easton	Connecticut
	(City)	(State or Foreign Country)
<i>Post Office Address:</i>	155 Old Stonewall Road, Easton, Connecticut 06612	

FULL NAME OF THIRD INVENTOR		
<u>Eugene</u> <i>(Given Name)</i>	<u>H.</u> <i>(Middle Initial or Name)</i>	<u>Gans</u> <i>(Family or Last Name)</i>
<i>Inventor's signature:</i>		
<i>Date:</i>	12-4-03	
<i>Country of Citizenship:</i>	United States of America	
<i>Residence:</i>	Westport	Connecticut
	<i>(City)</i>	<i>(State or Foreign Country)</i>
<i>Post Office Address:</i>	514 Harvest Commons, Westport, Connecticut 06880	

FULL NAME OF FOURTH INVENTOR		
<u>Kuljit</u> <i>(Given Name)</i>	<u>S.</u> <i>(Middle Initial or Name)</i>	<u>Bhatia</u> <i>(Family or Last Name)</i>
<i>Inventor's signature:</i>		
<i>Date:</i>	11/25/03	
<i>Country of Citizenship:</i>	India	
<i>Residence:</i>	Chandler	Arizona
	<i>(City)</i>	<i>(State or Foreign Country)</i>
<i>Post Office Address:</i>	2200 South Holguin Way, Chandler, Arizona 85248	

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Docket No.: 03-40102-US

I hereby claim the benefit under 35 U.S.C. §120 of any United States application(s) or §365(c) of any PCT international application(s) designating the United States, listed below and, insofar as the subject matter of each of the claims of this application is not disclosed in the prior United States application in the manner provided by the first paragraph of 35 U.S.C. §112, I acknowledge the duty to disclose material information as defined in 37 CFR §1.56 which became available between the filing date of the prior application and the national or PCT international filing date of this application:

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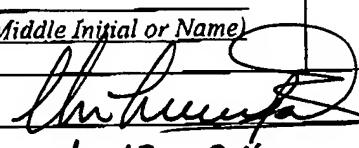
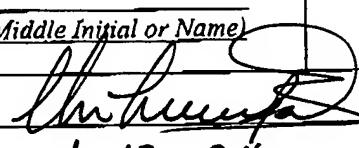
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Docket No.: 03-40102-US

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<u>Mohan</u> <i>(Given Name)</i>	<u>(Middle Initial or Name)</u> 	<u>Vishnupad</u> <i>(Family or Last Name)</i>
<i>Inventor's signature:</i>		
<i>Date:</i>	1-12-04	
<i>Country of Citizenship:</i>	United States of America	
<i>Residence:</i>	Easton	Connecticut
	<i>(City)</i>	<i>(State or Foreign Country)</i>
<i>Post Office Address:</i>	155 Old Stonewall Road, Easton, Connecticut 06612	